

Panaji, 1st July, 2003 (Ashada 10, 1925)

SERIES II No. 13

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Sales Tax

Notification

No. CST/04/01/2003-04/493

In pursuance of sub-section (6) of Section 15B of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter called the 'said Act'), the Commissioner of Sales Tax hereby notifies that no deduction of tax under sub-section (1) of Section 15B of the said Act shall be made in respect of following class of dealers, from and out of the amounts payable by the employer, subject to production of a certificate to that effect by an Officer nominated for the said purpose by the Commissioner.

Class of dealers

The Central Government or the State Government undertaking or Corporation sub-contracting the awarded works contract in its entirety and which proves to the satisfaction of the Commissioner or authorised Officer nominated by him that deduction of tax has been duly made from the payments towards such sub-contract and that the respective amount has been duly credited to the Government treasury.

This notification shall come into force with immediate effect.

A. T. Kamat, Commissioner of Sales Tax.

Panaji, 30th June, 2003.